

## When completing this form

You can complete this form electronically or with a pen.

If you choose to use a pen:

- Print clearly in BLOCK LETTERS using a black pen only.
- Place X in ALL applicable boxes.

## Section A: Your details

### 1 Tax file number (TFN)

**!** You don't have to provide your TFN to your superannuation fund. However, if your superannuation fund does not have your TFN, they cannot accept personal contributions (and other member contributions) and extra tax may be deducted from your employer contributions (and other assessable contributions).

1 5 3 0 6 3 2 3 2

### 2 Full name

Title: Mr  Mrs  Miss  Ms  Other

Family name

Smart

First given name

Stephen

Other given names

### 3 Address

148 Lilburne Road

Duncraig

Suburb/town

State/territory

WA

Postcode

6 0 2 3

### 4 Date of birth

Day: 1 1 / Month: 0 1 / Year: 1 9 6 9

### 5 Daytime phone number (include area code)

0 8 9 3 4 4 2 8 3 3

### 6 Email address

## Section B: Your superannuation fund's details

### 7 Super fund name

Mudguts Superannuation Fund

### 8 Australian business number (ABN)

3 2 1 9 7 9 3 5 5 2 2

### 9 Member account number

1

## Section C: Your spouse's details

### 10 Tax file number (TFN)

**!** You don't have to provide your TFN to your superannuation fund. However, if your superannuation fund does not have your TFN, they cannot accept personal contributions (and other member contributions) and extra tax may be deducted from your employer contributions (and other assessable contributions).

2 1 1 5 3 9 0 6 9

### 11 Full name

Title: Mr  Mrs  Miss  Ms  Other

Family name

McGeehan

First given name

Avril

Other given names

### 12 Address

148 Lilburne Road

Suburb/town

Duncraig

State/territory

WA ▼

Postcode

6 0 2 3

### 13 Date of birth

Day: 2 2 / Month: 0 7 / Year: 1 9 7 2

### 14 Daytime phone number (include area code)

0 8 9 3 4 4 2 8 3 3

### 15 Email address

## Section D: Your spouse's superannuation fund details

### 16 Super fund name

Mudguts Superannuation Fund

### 17 ABN

3 2 1 9 7 9 3 5 5 2 2

### 18 Unique Superannuation Identifier (USI)

### 19 Member account number

2

### 20 Super fund address

37 Blythe Avenue

Suburb/town

Yokine

State/territory

WA ▼

Postcode

6 0 6 0

### 21 Super fund daytime phone number (include area code)

0 4 1 1 8 9 8 6 7 7

### 22 Super fund email address

steven@southcitybrokers.com.au

## Section E: Contributions splitting details

### 23 Financial year ending

**!** This must be either this current financial year or the previous financial year. You cannot apply to split contributions made to your account before the beginning of last financial year.

Day / Month / Year  
3 0 / 0 6 / 2 0 2 2

### 24 Taxed splittable contributions

Write the amount or percentage that your spouse is to receive. It cannot be more than 85% of the contributions you made in this category or more than your concessional contributions cap for the financial year. From 1 July 2019, the concessional contributions cap may be increased above the general concessional cap if you are eligible. To be eligible you must make concessional contributions in excess of the general concessional cap, have a total superannuation balance less than \$500,000 immediately prior to the financial year, and have unused concessional cap space from the previous 5 years (with 2018–19 financial year being the first year you can accrue unused concessional contributions). Your concessional contributions cap will equal the general concessional cap plus the previously unused concessional contributions made in excess of the general concessional contributions cap. Your increased concessional contributions cap, will be used to determine the maximum amount of taxed splittable contributions.

The contributions in this category include:

- employer contributions (including salary sacrifice contributions)
- personal contributions you made for yourself that you have advised your super fund you will claim as a tax deduction for (You advise your super fund by giving them a completed *Notice of intent to claim or vary a deduction for personal super contributions* form available from our website or your fund may have their own notice of intent form. You must do this **before** you lodge your *Superannuation contributions splitting application*).

Dollar amount \$ 1 5 7 0 1 ~~·~~ OR percentage   %

### 25 Untaxed splittable employer contributions

Write the amount or percentage that your spouse is to receive.

These can only be employer contributions to your public sector superannuation fund that you are requesting be split with your spouse.

Dollar amount \$ 1 3 3 4 6 ~~·~~ OR percentage   %

## Section F: Your request and declaration

I request that you split the contributions detailed in section E to the superannuation account of my spouse as detailed in section D. I declare that the information provided on this form is correct and confirm that the amount to be split is within the legislatively specified limits.

Name (Print in BLOCK LETTERS)

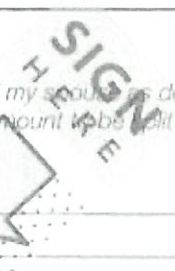
Stephen Smart

Signature



Date

Day / Month / Year  
1 6 / 0 2 / 2 0 2 3



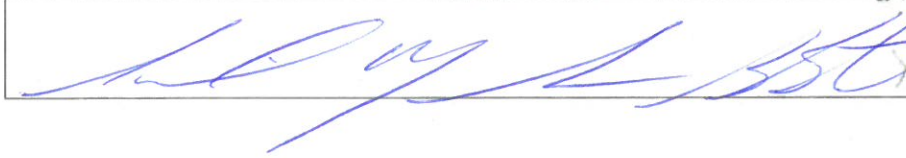
## Section G: Your spouse's declaration

I declare that at the date of this application I am the spouse of the applicant and I am either:  
- less than my preservation age  
- between my preservation age and 65 years, and not retired.

Name (Print in BLOCK LETTERS)

AVRIL MCGEEHAN

Signature



Date

Day

16

Month

02

Year

2023

**SIGN  
HERE**



### Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

- Send your completed application to your superannuation fund. You don't send this form to the ATO.

## **Audit Representation Letter from Trustee(s)**

### **Mudgotts Superannuation Fund**

**Year ended 30 June 2022**

To the auditor,

Dear Sir,

With respect to the audit of the financial statements of the above mentioned fund for the year ended stated, the following representations are made which are true and correct to the best of my (our) knowledge and belief that will address the necessary compliance requirements of the *Superannuation Industry (Supervision) Act 1993*.

#### **Preparation of the ATO Income Tax & Regulatory Return**

The information disclosed in the annual return is complete and accurate.

#### **Sole Purpose of the Fund**

The sole purpose of the Fund is to provide retirement and/or death benefits to its members and/or beneficiaries.

#### **Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Statements and the Notes thereto. These policies are consistently applied unless specifically noted in the Financial Statements and Notes.

#### **Fund Books/Records/Minutes**

All financial books, records and relevant material relating to the transactions and activities of the Fund have been made available to you, including minutes of the Trustees' meetings, the Trust Deed (as amended) and the Rules of the Fund. The Financial Statements accurately disclose the Revenue and Expenses and the full extent of the Assets and Liabilities of the Fund.

#### **Asset Form**

The assets of the Fund are being held in an acceptable form suitable for the benefit of the members of the Fund, and have been stated at their net market value.

### **Ownership and Pledging of Assets**

1. The Fund has satisfactory title to all assets shown in the Financial Statements
2. Investments are registered in the name of Mudguts Superannuation Fund
3. No assets of the Fund have been pledged to secure liabilities of the Fund or of any other fund or entity.

### **Investments**

1. Investments are carried in the books at their net market value.
2. Amounts stated are considered reasonable in the current market condition, and there has not been any permanent diminution in their value below the amounts recorded in the Financial Statements.
3. There are no commitments, fixed or contingent, for the purchase or sale of long term investments.
4. Investment transactions and investments held are in accordance with the Investment Strategy, which has been determined with due regard to risk, return, liquidity and diversity.
5. The Trustee(s) have complied with all the Investment Standards stipulated in the Regulations relating to the SIS Act as amended.

### **Trust Deed Amendments**

All amendments (if any) to the Trust Deed were made in order for the Fund to comply with the SIS Act, Regulations and any other applicable legislation relating to the operation and governance of the Fund.

### **Governing Rules**

The Fund is being conducted in accordance with its Trust Deed and Governing Rules.

### **Legislative Requirements**

The Fund is being conducted in accordance with the *Superannuation Industry (Supervision) Act 1993*, and the Regulations of the said Act.

### **Trustee Responsibilities**

The Trustees are aware of their responsibilities to the Members and the various regulatory bodies.

### **Trustee Covenants**

The Trustee(s) have complied with all the Trustee Covenants set out in section 52 of the *Superannuation (Supervision) Act 1993*.



**Disqualified person not to act as a Trustee**

There is no reason why any Trustee should be prohibited from acting as a Trustee of this Superannuation Fund.

**Information to Members**

Information relating to the transactions and activities of the Fund has been supplied in a timely manner.

**Meetings**

Meetings have been conducted in accordance with the Trust Deed and the requirements of the SIS Act. Resolutions and issues on which the Trustee(s) have voted, or on which they were required to vote have been passed by at least a 2/3rds majority of the Trustees.

**Subsequent Events**

Since the end of the financial year stated in the Financial Statements till the date of this letter, there have been no events or transactions that would have a material effect upon the Fund either financially or operationally.

Yours faithfully



**S Smart**  
Director Trustee Company



**A McGeehan**  
Director Trustee Company

## Mudgutts Superannuation Fund

16 February 2023

D Baker & Associates Pty Ltd  
PO Box 310  
Midland WA 6936

Dear Sir / Madam,

In preparation for your examination of the special purpose financial report of the **Mudgutts Superannuation Fund** as at 30 June, 2022, the following representations are made which are true to the best of our knowledge and belief:

### 1. Risk of Fraud

The risk that the financial report is materially misstated due to fraud is considered to be low as a result of the following:

- a) The trustees are signatories on all transactions, no other party has the authority to act on behalf of the trustee; and
- b) Reconciliations are undertaken by the fund's accountant for both investments held, and all bank accounts maintained by the fund.

We have not identified any specific risks of fraud; however we acknowledge that if fraud existed within the fund, the most likely areas of concern would be investments or cash being mis-appropriated or contributions being intercepted prior to being banked into the fund's bank account.

### 2. Procedures for Identifying and Responding to Fraud

As trustee we believe the procedures in place reduce the risk of fraud, however, should fraudulent activity be identified, the trustee would ensure all trustees are aware of the situation and the fund's accountant and auditor would be informed.

Depending on the situation, steps would be implemented to cease the fraudulent activity and controls would be put in place to limit any future activity from affecting the fund.

### 3. Existence of Fraud

We confirm we have no knowledge of any actual, suspected or alleged fraud affecting the fund.

Yours faithfully,

  
S Smart  
Director Trustee Company

  
A McGeehan  
Director Trustee Company

  
SIGN  
HERE



## ENGAGEMENT LETTER

To: The Trustees, **Mudgutts Superannuation Fund**

### Scope

You have requested that we audit the financial report of **Mudgutts Superannuation Fund** which comprises the balance sheet as at 30 June 2022, and the income statement for the year then ended a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Superannuation Industry Supervisory Act 1993* is that of the trustees. Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:

- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

**Other Matters under the *Corporations Act 2001***

*Independence*

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act 2001*, we shall notify you on a timely basis.

We look forward to your full cooperation and make available to us whatever records, documentation and other information we request in connection with our audit.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.


Yours faithfully,

.....  
A.W. Boys  
Registered Company Auditor 67793  
Dated

Acknowledged on behalf of, Mudguts Superannuation Fund  
by

(signed)

  
.....  
S Smart  
Director Trustee Company

  
.....  
A McGeehan  
Director Trustee Company

Dated: 16/02/2023



**Minute of the Meeting**  
**of Mudgutts Superannuation Fund**

Minutes of the meeting of the directors of the Trustee Company for Mudgutts Superannuation Fund, held at 148 Lilburne Road, Duncraig, WA 6023.

**Present:**

Stephen Smart

Avril McGeehan

**Date:** 30 June 2022

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Directors acknowledge receipts of concessional contributions from:

S Smart - \$15,700.76

A McGeehan - \$9,471.45

For the year ended 30/6/2022

Directors further approve the payment of the following expenses:


- Accounting Fees - \$1,793.00
- Adviser Fees- \$4,750.00
- Filing fees - \$56.00
- Supervisory Levy - \$259.00
- Income protection Premiums-\$8,245.38

Declaration: We hereby declare that these minutes are a true and correct record of the meeting



  
.....x

S Smart  
Director Trustee Company

  
.....x

A McGeehan  
Director Trustee Company

**MUDGUTTS SUPERANNUATION FUND  
MEMBERS STATEMENT**

**AVRIL MCGEEHAN**

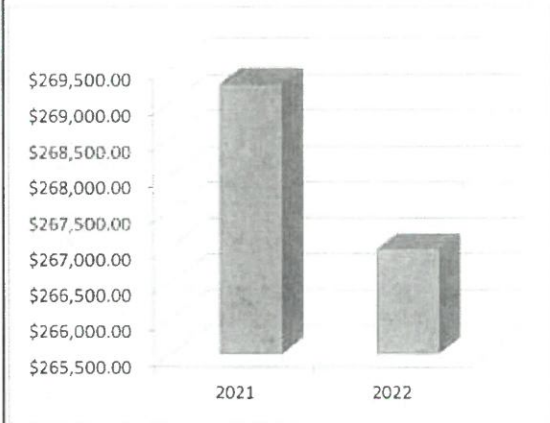
148 Lilburne Road  
DUNCRAIG WA 6023

**Your Details**

Date of Birth:	22/07/1972	Nominated Beneficiaries:	N/A
Age:	49	Vested Benefits:	\$ 266,966.16
Date Joined Fund:	05/05/2015	Total Death Benefit:	\$ 266,966.16
Service Period Start Date:	22/08/1994	Current Salary:	
Date Left Fund:		Previous Salary:	
Member Code:		Disability Benefit:	
Account Start Date:	05/05/2015		
Account Type:	Accumulation		
Account Description:	Accumulation		

**Your Balance**

	\$
Total Benefits:	\$ 266,966.16
<u>Preservation Components</u>	
Preserved	\$ 266,966.16
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	\$ -
Taxable	\$ 266,966.16



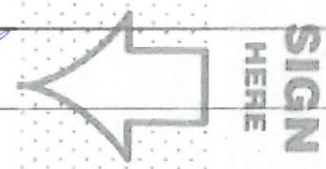
**Your Detailed Account Summary**

	\$
Opening balance at 01/07/2021	\$ 269,262.26
<u>Increases to Member account during the period</u>	
Employer Contributions	\$ 9,471.45
Personal Contributions (concessional)	
Personal Contributions (non concessional)	
Government Co-Contributions	
Other Contributions - Spouse Splitting	\$ 13,345.60
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	-\$ 13,695.05
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions paid	
Contributions Tax	-\$ 1,420.72
Income Tax	-\$ 1,752.00
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Premiums Paid	-\$ 8,245.38
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/6/2022	\$ 266,966.16

Signed by Member-

**AVRIL MCGEEHAN**

Signature:





**MUDGUTTS SUPERANNUATION FUND  
MEMBERS STATEMENT**

**STEPHEN SMART**

148 Lilburne Road  
DUNCRAIG WA 6023

**Your Details**

Date of Birth: 11/01/1969  
Age: 52  
  
Date Joined Fund: 05/05/2015  
Service Period Start Date: 29/08/1994  
Date Left Fund:  
Member Code:  
Account Start Date: 05/05/2015  
Account Type: Accumulation  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits: \$ 369,308.03  
Total Death Benefit: \$ 369,308.03  
Current Salary:  
Previous Salary:  
Disability Benefit:

**Your Balance**

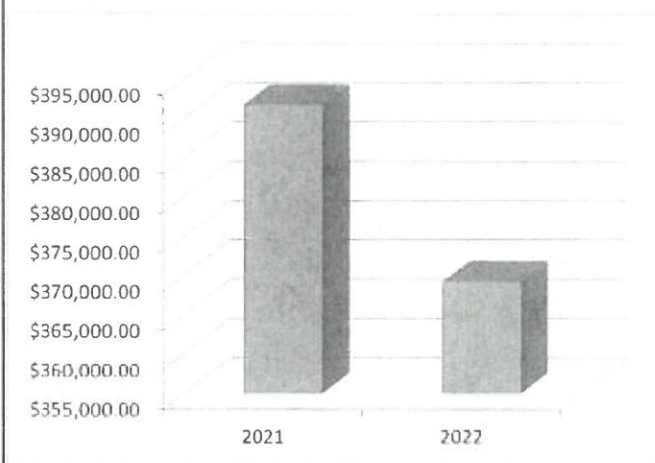
Total Benefits: \$ 369,308.03

Preservation Components

Preserved \$ 367,600.90  
Unrestricted Non Preserved \$ 1,707.13  
Restricted Non Preserved

Tax Components

Tax Free \$ 18,298.68  
Taxable \$ 351,009.35



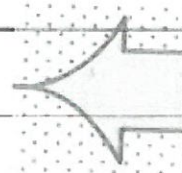
**Your Detailed Account Summary**

	\$
Opening balance at 01/07/2021	\$391,783.85
<u>Increases to Member account during the period</u>	
Employer Contributions	\$ 15,700.76
Personal Contributions (concessional)	
Personal Contributions (non concessional)	
Government Co-Contributions	
Other Contributions - Spouse Splitting	-\$ 13,345.60
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	-\$ 19,926.65
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions paid	
Contributions Tax	-\$ 2,355.11
Income Tax	-\$ 2,549.22
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/6/2022	\$369,308.03

Signed by Member-

**STEPHEN SMART**

Signature:



**SIGN  
HERE**





# D. BAKER & ASSOCIATES PTY LTD

Chartered Accountants

A.B.N. 96 099 535 065  
PO BOX 310  
MIDLAND, WA 6936  
Unit 1, 4 Farrall Road, Midvale, WA  
Phone (08) 9274 6637

MUDGUTTS SUPERANNUATION FUND  
37 BLYTHE AVENUE  
YOKINE WA 6060

**Tax Invoice**  
**030450**  
Ref: MUD01  
17 February, 2023

Description	Amount
PROFESSIONAL SERVICES RENDERED RE: <b>MUDGUTTS SUPERANNUATION FUND FOR THE YEAR ENDING 30 JUNE 2022</b> PROCESSING OF BANK STATEMENTS AND ACCOUNTING RECORDS PREPERATION OF FINANCIAL STATEMENTS CONSISTING OF BALANCE SHEET, PROFIT AND LOSS, NOTES AND MEMBERS LOAN ACCOUNTS PREPARATION OF THE INCOME TAX RETURN FOR THE FUND FOR THE YEAR ENDED <b>30 JUNE 2022</b> ELECTRONIC LODGEMENT OF INCOME TAX RETURN. ATTENDANCE TO THE STATUTORY REQUIREMENTS OF THE FUND IN WAY OF TRUSTEE MINUTES, RESOLUTIONS AND MEMBER STATEMENTS. <b>LIASONS WITH THE AUDITOR REGARDING YEAR END AUDIT.</b> <b>INCLUSIVE OF AUDITORS FEES</b> LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION *	1,570.00

**Terms: Seven Days From** **Amount Due: \$ 1,570.00**

**Date Of Invoice**  
The amount due includes GST of \$142.73

\* indicates taxable supply

*Please detach the portion below and forward with your payment*

### Remittance Advice

MUDGUTTS SUPERANNUATION FUND

Invoice: 030450  
Ref: MUD01  
17 February, 2023

Cheque     Mastercard     Visa

Amount Due: \$ 1,570.00

Card Number

Cardholder ..... Signature ..... Expiry Date .....

**PAYMENT CAN BE MADE DIRECTLY TO OUR BANK**

BSB 06 6115 Account 1038 7658 D.Baker & Associates Pty Ltd

Liability limited by a scheme approved under Professional Standards Legislation

